



Wilson County Government North Carolina

County Manager's Budget Message Fiscal Year 2024-2025

Honorable Chair, members of the Board of County Commissioners and fellow citizens of Wilson County:

It is my honor and privilege to submit the Fiscal Year 2024-2025 (FY25)

Recommended Budget. Our team approach included the County Manager, Finance Director, Deputy County Manager and Assistant Finance Director and our Department Leaders. This budget, as presented, is balanced, and meets the requirements of the North Carolina Local Government Budget and Fiscal Control Act. It is carefully guided by the Board of Commissioners' Five Core Values and is subject to a public hearing, your revisions, and approvals.

Core Values



**Sound Financial
Management**



**Innovative County
Workforce**



**Community
Partnerships**



Quality of Life



**Superior Education
& Workforce**



Sound Financial Management

Revenues and Revaluations - North Carolina requires counties to conduct a reevaluation at least once every eight years as listed in North Carolina General Statute 105-286a. The purpose is to redistribute and realign taxes based on current market data. As time spans between revaluations, properties may increase or decrease in market value at different rates. Wilson County's last reevaluation was in 2016 when we were still bottoming out of the great recession. This year was our 8th year and our required reevaluation results showed very large increases in values. This year's budget includes the new assessment numbers and an adjusted tax rate.

Wilson County's growth and needs shape our service delivery. You have continued wise and structured decision making on capital projects. This past year and up to this moment of this presentation, the new Senior Center and Wellness Pavilion is complete with a grand opening this month. This replaces and enhances an aging facility preparing our senior services for years to come. After years of water leaks, heating and air issues and some electrical issues in the 1960's infrastructure of Wilson County Government Center, this capital project has resulted in an all-new roof, and a new HVAC, ductwork, ceiling tiles, and other efficiencies on the 2nd floor in Phase 1. Phase 2 of that is active now on the first floor as we make the same upgrades and enhance citizen services as part of the process.

Bids will be opened for the EMS North Central City station on May 30 as that project starts, and Wilson County closes on the land for the new EMS East Station in June. Also, this year, based on your support last fiscal year, extensive work has been put into the VIPER Radio System for all our Volunteer Fire Departments and our central equipment. Supply chain issues and logistics slowed this process, but we are happy to be at the finish line.

You have continued to set aside capital and \$3 million dollars remain. This budget sets aside another \$1 million to dedicate toward Wilson County Government Capital Projects. This budget sets aside \$170,000 for elevator modifications for the Goldsboro Street Office Building, \$164,000 for the old jail elevator modifications and \$72,000 for replacing the exterior stairs that have been weathered. Recognizing the value of a safe detention center for inmates and staff, this budget funds a new Whole Body Security Scanner at \$142,500.

Our development services department has quickly moved to update our systems and processes thanks to your approval of our new online system with OpenGov. We have moved this department from a paper-driven 20-year-old process to current times. Environmental Health joins this system starting this month. This system is funded at \$87,000. Our team has assessed and adjusted fees to ensure cost equity for the current market and those are reflected in this budget.



Innovative County Workforce

Strengthening and retaining our professional family has never been more important. This budget continues the board's commitment to maintaining salaries at market rate. This budget recommends a 2.15% market adjustment and 2.85% step for a total of 5% salary adjustment and retains our consultant to evaluate 1/3 of our positions every year so that Wilson County stays competitive. This allows for more evenly budgeted salary adjustments annually and prevents future large gaps in market surveys.

This has been a year of growth and a year where our leaders have been working to position Wilson County for the future. After approval from our Personnel Committee, this budget includes 1 Long Range Planner, 1 Human Resources Generalist, and 1 Senior Center Administrative Assistant (partially funded by HCCBG funding). To begin the process of conducting our own county tax revaluations in the years ahead, this budget includes 1 Commercial Appraiser, 1 Tax Appraiser, 1 Real Property Technician, and 1 Land Record Specialist – with costs offset with funds traditionally dedicated annually toward tax revaluations. 1 Public Health Epidemiologist is included and covered with grants and existing

funds. Health insurance costs remained stable at 5%. Departments continue their commitment to training and development line items for employee development, required certifications and continuing education along with increasing use of innovations and technology.



Community Partnerships

Wilson County and Wilson County Government are known for how we care for our people and how we foster partnerships that provide better opportunities for our citizens. This budget continues support to several nonprofits and outside agencies and maintains your steadfast commitment towards funding for economic development, which has seen positive announcements recently and hopefully more to come. Nonprofits receiving funding fill valuable areas where our county services do not reach. Some of our outside agency/community collaborative funding provides access to health and wellness opportunities our citizens may not ordinarily have. Included in this is wellness outreach funding of \$150,000 for the Foundation YMCA which supports all citizens having access to this wellness resource. This budget funds Non-profit/Direct Services and Outside Agency/Community Collaborations at \$1.4 million.



Quality of Life

A county cannot have a commitment to quality of life, without vital services and life/safety services. This budget funds critical services at Emergency Management, Emergency Medical Services, Public Safety, and 911 communications. A special note that the emergency Covid funds that had been in place for the Department of Social Services has ended. This has shifted an additional cost burden to the county this fiscal year. And DSS will continue adjusting in the year ahead. This budget funds our Health Department, Senior Services, Veterans Services, and Mental Health services that are provided through Trillium MCO.

Thanks to your dedication to our citizens at their most critical time of need, commissioners have been able to get our fleet of EMS and Sheriff's Department vehicles to a workable replacement schedule. While many counties struggle with this, you are to be commended for your support. This could not happen without you. Our EMS Director and Sheriff have worked to have a regular replacement schedule for their vehicles this past year. You recently amended the 2023-2024 budget to replace an additional ambulance at \$312,840. This allowed us to request an ambulance that was ready to deliver. Due to supply chain issues, we still await the two ambulances that were ordered a year ago. Those funds will be forwarded into the 2024-2025 budget to use for the delivery of the vehicles later this year. This budget funds one additional ambulance at \$376,881. This budget funds five replacement vehicles for the Sheriff's office and Animal Enforcement at \$225,876.

Our public library, all branches and our new bookmobile assists citizens of all ages with resources for reading skills, supporting our youth's educational attainment, research, career seeking and digital literacy. This budget funds Library Services at \$3,259,634.



Superior Education and Workforce

The importance of your strategic investment in Wilson County's educational partnerships with Wilson County Schools and Wilson Community College continues to fortify the firm foundation for Wilson County's future. Last year and previous years' capital has allowed the system to continue upgrades to heating and air systems along with athletic enhancements at all high schools. This budget continues \$1 million allocated towards capital needs of Wilson County Schools. Current expense is budgeted at \$25,408,825 an increase of 3.5%. An additional \$2.5 million remains reserved for additional capital projects.

Full funding of the capital request of Wilson Community College is included at \$850,000 which includes needed security enhancements and \$2,848,613 for current expense.

Obligations and Capital Funding

- This budget includes a one-time infrastructure investment in the downtown ball stadium of \$3.5 million during the 2024/2025 budget year and the first of 10 annual commitments of \$1 million per year, for a total of \$4.5 million committed in the 2024/2025 fiscal year.
- This year, you contributed \$1.8 million for the demolition of Fredrick Douglass Elementary School. As this project moves forward, and as stated, we have been working with Davenport and Associates to position ourselves for financing of this school. Wilson County Commissioners and the Wilson County Board of Education have agreed upon a \$32 million all-inclusive budget. We await the architects' most recent revisions and cost estimates.
- There are large capital needs not funded in this budget. As mentioned under Sound Financial Management, thanks to your wise planning this board chose to start budgeting capital in last year's budget, and we currently have \$3 million with the current budget recommending an additional \$1 million. Our county facilities committee has been meeting throughout this past year and exploring future capital projects and funding options. We are positioning the county to use some existing capital funds along with retaining Davenport and Associates for financing options and future planning for departments in more efficient facilities. In addition, they advise us on school capital finance options. This allows the county adequate planning for future budget cycles

Capital Planning

We are actively engaged in a capital planning process with our facilities committee, Board of Commissioners, and financial consultants. Internally, with your approval this year, our new Clear Gov software will assist us with a regular capital schedule along with new budget processes you will see next budget year. The main capital steering principles are to:

- Budget Capital
- Build a Capital Improvements Plan
- Begin a continuous assessment of capital needs.

Budget Summary: The proposed Fiscal Year 2025 budget totals \$135,521,385. Based on the 2024 Tax Revaluation, the revenue neutral rate is \$0.555. The Fiscal Year 2025 budget as recommended is based upon a \$0.595 tax rate, \$0.135 cents decrease from the current rate of \$0.73, with one penny representing \$1,018,900. This rate balances the budget and allows for future commitments to county and education capital along with county financial obligations. Wilson County traditionally budgets conservatively at 98% of collections and balances based on an amount that can be offset with a combination of greater than expected revenues and expenditures less than appropriated.

Based on the current revaluation and the proposed new tax rate, the average homeowner in Wilson County will see a change in taxes above current levels from \$29 - \$45 per month. Some will be above that and some below based on the value. Most will fall in that range.

Our revenues continue to be strong. Our three largest service expenditures continue to be Human Services 30%, Public Safety 24%, and Education 22%.

This budget was created upon our best estimates regarding current and future revenues, North Carolina legislative actions, department leader's funding guidance, and conservative revenue budgeting with reasonable expenditure projections.

Budget Timeframe

Today, May 6, 2024, is the County Manager's Proposed Budget presentation. The month of May is for Commissioners' meetings, review, and changes. May 30, 2024, is the budget public hearing at 7:00 p.m. at the Wilson County Agricultural Center. After that commissioners may approve the budget. The final budget must be approved by June 30, 2024.

I appreciate our professional family's dedication to our service delivery to citizens. It is our staffs' work and commitment that allow for quality and efficient services to accomplish the greater good in Wilson County. Wilson County faces opportunities that come with financial obligations that will greatly benefit our citizens in the years ahead.

I am more than honored and humbled by the opportunity you have provided me to serve this great county. We have accomplished many amazing and impactful things for our citizenry, and we have some exciting and challenging work ahead.

I stated a year ago that Wilson County is growing and with that comes the need for intentional planning and creating a smart pathway forward. That statement has become a reality and you, as a board, have done just that. You have been very careful with your decisions and investments. Your guidance, listening and thoughtful decision-making continue to be noticed by our professional family and the growing number of citizens that call this amazing county home. I commend the Board of Commissioners for your solid governance, leadership, vision, and dedication.

Respectfully submitted,

Ron Hunt,
County Manager